

SB 346: Beginning on July 1, 2009, a person filing a sales disclosure form with respect to a sale of real property occurring between January 1, 2004 and December 31, 2011 shall pay a fee of \$10 to the county auditor. 50 percent of the revenue collected shall be deposited in the county sales disclosure fund. 50 percent of the revenue collected shall be transferred to the assessment training and administration fund. The DLGF may provide training of assessment officials and employees of the DLGF through the Indiana chapter of the International Association of Assessing Officers (IAAO) on various dates and at various locations in Indiana.

SB 448: This bill creates a new property tax exemption for businesses located in Indiana that are “dedicated to computing, networking, or data storage activities.” A business is eligible for the exemption if: (1) it invests at least \$10,000,000 in real and personal property located in Indiana after June 30, 2009; (2) the average employee wage of the entity is at least 125 percent of the county average wage of each county in which it conducts business operations; and (3) the fiscal body of the county or municipality adopts a resolution exempting the business from property taxation. Only the business’s “enterprise information technology equipment” qualifies for the exemption.

HB 1071: This bill makes the model residence deduction retroactive to 2008-pay-2009. As a result, for a model residence that is first assessed as: (1) a partially completed structure; or (2) a fully completed structure on the March 1, 2008 assessment date and was still a model residence on January 1, 2009, an owner of a model residence is entitled to a 50 percent deduction from the assessed value of the model residence for 2008-pay-2009. A property owner that qualifies for the deduction must file an application with the county auditor to claim the deduction for 2008-pay-2009 “in emergency rules...adopted by the department of local government finance.”

If the property taxes due 2008-pay-2009 have already been paid, the person that paid the property taxes is entitled to a refund of the amount that has been overpaid after applying the model residence deduction. A property owner is not required to apply for a refund. Rather, the county auditor shall, without an appropriation being required, issue a warrant to the property owner payable from the county general fund for the amount of the refund due the property owner.

HB 1094: This bill states that real property will be valued for property tax assessment purposes as of the assessment date. In other words, the valuation date and the assessment date will be the same beginning in 2010. The bill also eliminates: (1) the requirement for the county auditor to mail an annual information statement to each person liable for property taxes (i.e., “Auditor’s Statement”); and (2) the alternative property assessment appeal deadline based on the mailing date of the Auditor’s Statement.

This bill also provides that the Form 11 and property tax bill must include certain information concerning assessment appeals, including a notice that an appeal requires evidence relevant to the true tax value of the taxpayer’s property as of the assessment date.

HB 1096: This bill provides two ways of applying for a mortgage deduction: (1) the person recording the mortgage, contract, or memorandum may file a statement with the county recorder for real property or the county auditor for personal property mobile homes; or (2) the person claiming the mortgage deduction may file a statement with the county auditor.

HB 1198: Amended IC 6-1.1-1-11 to change the definition of “personal property”; amended IC 6-1.1-2-7 to define “non-business personal property”; and address levy replacement grants for certain school corporations that are affected by circuit breaker credits.

HB 1230: This bill requires a notice published in a newspaper also to be posted on the newspaper’s Internet Web site, if the newspaper maintains an Internet Web site. The bill eliminates the requirement that a city publish the ordinance setting the salaries of elected city officers. It requires all political subdivisions with a budget of at least \$300,000 and the power to levy a tax to publish an annual report, if not required under any other statute.

HB 1344: Standard Deduction: This bill requires sales disclosure forms and property tax bills to include information concerning the consequences of claiming more than one standard deduction and the procedures and deadlines for terminating a standard deduction. The bill establishes other filing requirements for a standard deduction that are similar to the filing requirements that applied to homestead credit applications.

The bill provides that an applicant for a standard deduction must include either the last five digits of the applicant's Social Security number or, if the individual does not have a Social Security number, the last five digits of the individual's driver's license number or state identification card number, or of a control number that is on a document issued to the individual by the federal government and determined by the DLGF to be acceptable.

Improper Deductions and Credits: This bill specifies that tax bills must in 2010, 2011, and 2012 include a form for taxpayers to use to verify certain deductions and credits to which the taxpayers are entitled. The bill provides that the county auditor may, in the county auditor's discretion, terminate the deductions or credits for 2012-pay-2013, if an individual does not verify the deductions and credits before January 1, 2013. The bill requires the county auditor to provide notice of a proposed termination of a deduction or credit before the auditor terminates a taxpayer's deduction or credit because the taxpayer did not comply with the requirement to return the form to verify the taxpayer's deductions and credits.

Electronic Tax Statements: This bill permits a county legislative body to authorize the transmission by e-mail of property tax bills and related information. It charges the county treasurer and county auditor with the administration of the program. The bill requires the designation of a single e-mail address for joint owners and entities other than individuals. If the e-mail is not received, the bill requires the county treasurer to mail a hard copy of the statement.

Electronic Tax Payments: The bill allows for automatic deductions of payments for property taxes and special assessments from any account held by a financial institution, not just from a checking account. It requires a county to distribute revenue from monthly installment property tax collections to political subdivisions in the county at the normal semi-annual distribution date.

HB 1365: This bill, which is retroactive to January 1, 2008, applies to one (1) or more parcels of real property in a county that: (1) are permanently flooded or to which access over land is permanently prevented by flooding; and (2) are not being used for agricultural purposes. The owner may petition the county assessor for a reassessment of the parcel(s). Upon receipt of the petition, the county assessor shall: (1) cause a survey to be made of the parcel(s); and (2) if the parcel(s) meet the description above, order a reassessment of the parcel(s).

If the flooding occurs before May 11 of the current year and after the immediately preceding November 10 [i.e., between November 11, 2008 and May 10, 2009] and a petition is filed by December 31 of the current year [i.e., December 31, 2009], the reassessment takes effect for the assessment date in the current year [i.e., March 1, 2009] and the assessment date in the immediately preceding year [i.e., March 1, 2008].

If the flooding occurs after May 10 of the current year and before November 11 of the current year [i.e., between May 11, 2009 and November 10, 2009] and the petition is filed by December 31 of the current year [i.e., December 31, 2009], the reassessment takes effect for the assessment date in the current year [i.e., March 1, 2009] and the assessment date in the immediately preceding year [i.e., March 1, 2008]; and applies to the property taxes first due and payable in the immediately succeeding year [i.e., pay-2010]; and only the second installment of property taxes first due and payable in the current year [i.e., November 10, 2009 property tax installment] with respect to the parcel(s); or if property taxes are payable by a method other than two (2) annual installments, one-half (1/2) of the property tax liability for property taxes first due and payable in the current year [i.e., 2009 tax bills] with respect to the parcel(s), is determined based on the reassessment.

HB 1432: This bill requires the county auditor to distribute local income tax revenue to other taxing units not later than 10 business days after the county treasurer receives the distribution from the state.